

Appendix I: *Exemption Summaries*

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NOTE: Values of Exemptions are based on County values, not equalized values.

Exemption Summaries

Veterans

(Local Option)

Section 458 of the Real Property Tax Law provides for an exemption of up to \$5,000 for “eligible funds.” However, no new “eligible funds” exemption may be granted on or after March 2, 1986. Local Governments now have an option to increase the eligible funds exemption of veterans in direct proportion to the general increase in assessments throughout the community – what is referred to as the “Change in Level of Assessment.” Section 458-a of the Real Property Tax Law provides for a 15% exemption for duty during war time and 10% for combat duty in addition to one – half of the service – connected disability rating.

Cold War Veterans

(Local Option)

Section 458-b of the Real Property Tax Law provides for an exemption from real property for qualified residential real property owned by Cold War veterans or certain members of their family based on a percentage of assessed value. This exemption was adopted by the Ulster County Legislators in 2008 and will go into effect for the 2009 assessment roll.

Paraplegics

(Mandatory)

In addition to any exemption from taxation provided for in Section 458 1 and 2 of the Real Property Tax Law, on real property which may be allowed to veterans, the primary residence of any seriously disabled veteran of World War I, World War II, the hostilities that began on January 1, 1950, or the hostilities that began January 1, 1963, who has received pecuniary assistance toward the acquisition of a suitable housing unit with special fixtures or moveable facilities made necessary by the veteran’s disability, and the necessary land thereof, shall be fully exempt from taxation. The same exemption may also be allowed on such housing units owned by the un – remarried surviving spouse of such veteran or by such veteran and spouse while occupying said premises as a residence. If an exemption has already been granted pursuant to the provisions of such foregoing subdivisions, application for a further exemption as herein provided may be made and action taken thereon in the same manner as set forth in Subdivision 1 of this Section.

Aged

(Local Option)

New York State Law (section 467 of the Real Property Tax Law) gives local governments and public school districts the option of granting a reduction on the amount of property taxes paid by qualifying senior citizens. This is accomplished by reducing the assessed value of RESIDENTIAL property owned by seniors by 50%. To qualify, seniors must be 65 years of age or older and meet certain income limitations and other requirements. For the 50% exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$29,000. Localities have the further option of granting an exemption of less than 50% to senior citizens whose income exceeds \$29,000. Under this option, called the “sliding-scale” option, a qualifying owner can have a yearly income as high as \$37,400 and get a 5% exemption in places that are using the maximum limit. Please check

with your local assessor or clerk of the local government and school district to determine which local options are in effect.

Volunteer Firefighter/Ambulance Workers

(Local Option)

A local law to allow enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption under RPTL 466-h.

Grandparents Living Quarters

(Local Option)

New York State Law (Section 469 of the Real Property Tax Law) gives local governments and public school districts the option of granting an exemption for the increase in value to residential property for the construction or reconstruction of living quarters for a parent or grandparent who is at least 62 years of age.

Disability

(Local Option)

New York State Law (Section 459-C of the Real Property Tax Law) gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities. To qualify, persons with disabilities generally must have certain documented evidence of their disability and meet certain income limitations and other requirements. They also must file the exemption application with their local assessor by the appropriate filing date. The basic exemption is a 50% reduction in the assessed value of the legal residence of the qualifying disabled person. For the basic exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$27,000.

Localities have the further option of giving exemption of less than 50% to persons with qualifying disabilities whose incomes are more than \$27,000. Under this option, called the “sliding-scale” option, a qualifying owner can have a yearly income as high as \$35,400 and get a 5% exemption in places that are using the maximum limit. Check with Real Property or your local assessor to determine which local options, if any, are in effect.

Agriculture

(Mandatory)

The portion of the value of land utilized for agricultural production within an agricultural district which represents an excess above the agricultural value ceiling as determined in accordance with Section 305 of the Agricultural and Markets Law shall not be subject to real property taxation. Such excess amount shall be exempt from taxation.

Horse Boarding

(Mandatory)

Subject to the approval of the county legislative body, land used in the preceding two years to support a commercial horse boarding operation may qualify for an agricultural assessment. To be eligible the land must consist of at least 10 acres and the commercial horse boarding operation which the land supports must be boarding at least 10 horses regardless of ownership with annual gross receipts of \$10,000 or more in each of the preceding two years generated through fees from the boarding of horses, through production for sale of crops, livestock or livestock products, or a combination of both. Fees from riding lessons, horse training, and other similar activities cannot be included when calculating whether the operation has generated at least \$10,000 in annual gross receipts. Additionally, the statute now explicitly states that operations whose primary on

site function is horse racing are not included within the definition of commercial horse boarding operation.

Labor Camps
(Mandatory)

Certain farm or food labor camps and commissaries, and any other structures used to improve the health, living and working conditions for farm laborers are exempt from taxation, special ad valorem levies, and special assessments. RPTL Section 483-d

Farm Building
(Mandatory)

Provides for the exemption on new structures and building essential to the operation of lands actively devoted to agricultural or horticultural use and actually used and occupied to carry out such operation as outlined in the Real Property Tax Law, Section 483.

Forest Lands
(Mandatory)

Section 480 – A provides for an exemption for eligible tracts of forest land that may be granted an exemption from taxation. “Eligible tract” means a privately owned forest land or tract of forest land which is owned by a municipal corporation and which was first certified as an eligible tract by the department pursuant to this section no later than May 1979 and was found to be eligible for exemption pursuant to this section on the basis of application filed no later than such date and in the case of both privately owned and municipally owned forest is a tract which comprises at least 50 contiguous acres, exclusive of any portion thereof not devoted to the production of forest crops. Land divided by state, county or town roads, energy transmission corridors, and similar facilities, but not limited access highways, will be considered contiguous for the purposes of this section.

Fisher Forest
(Mandatory)

Replaced by Forest Land Exemption Section 480 – A, effective September 1, 1974. Few parcels still remain as exemptions under this former section of law.

Business Investment
(Local Option)

Section 485 – B of the Real Property Tax Law authorizes a partial exemption from real property taxation for commercial, business, and industrial real property constructed, altered, installed, or improved subsequent to July 1, 1976 where the construction, alteration, installation, or improvement was commenced subsequent to January 1, 1976. The cost of such construction, alteration, installation, or improvement must exceed the sum of \$10,000. Ordinary maintenance and repairs are not included. The exemption continues over a period of ten years with an exemption of 50% of the increase in assessed value the first year, and decreasing 5% each year thereafter. Unless reduced as prescribed below, the exemption applies to charges imposed on upon the real property by or on behalf of a county, city, town, village, or school district for municipal or school district purposes and to special ad valorem levies and service charges. The statute authorizes any county, city, town, village, or school district to act independently on its own behalf to reduce the percentage of exemption otherwise allowed pursuant to this section. The exemption does not apply to costs incurred for ordinary maintenance and repairs, or to property used primarily for residential purposes other than hotels and motels.

Solar Wind

(Mandatory)

The intent of the legislation providing the real property tax exemption is to encourage the use of alternate energy sources: solar and wind. By providing tax exemptions for these systems, property owners installing them will be assured of no penalty in the form of increased real property assessment based upon their system's value. At the outset, it should be noted that the exemption prohibits any increase in assessed value attributable to the solar or wind energy system. The purchase cost of the system is not the basis for exemption. The possible increased value resulting from installing such a system is the determining factor.

The basic definitions are distinct from the guidelines. The definitions identify solar and wind systems that qualify for exemption. The guidelines suggest the interpretation of these definitions for use by the homeowner and assessor.

Clergy

(Mandatory)

Real property owned by a minister of the gospel, priest, or rabbi of any denomination, an actual resident and inhabitant of this state, who is engaged in the work assigned to him by the church of denomination of which he or she is a member, or who is unable to perform such work due to impaired health or is over seventy years of age, and real property owned by his unremarried surviving spouse while an actual resident and inhabitant of this state, shall be exempt from taxation to the extent of \$1,500 pursuant to Section 460 of the Real Property Tax Law.

County Tax Sale

(Mandatory)

Real property owned by a municipal corporation acquired by a tax deed, by Referee's deed in tax foreclosure, pursuant to Article 11 of Section 406 of the Real Property Tax Law or pursuant to a deed made in lieu of tax foreclosure shall be deemed to be held by it for public use for a period of three years from the date of the deed and during such period shall be exempt from taxation and special ad valorem levies but shall be liable for taxes to school purposes and special assessments. Any such property from which a municipal corporation is receiving revenue on the date of taxable status, however, shall not be so exempt.

State – Owned

(Mandatory)

Real property owned by the State of New York or any of its departments or agencies is wholly exempt from taxation pursuant to Real Property Tax Law Sections 402, 404, 490, 532, 534, 536, 542, and 545. This category includes Cultural Resources, Higher Education, Medical Care facilities, State and Local Police, Housing Finance Agencies and subsidiaries, etc.

**Wholly Exempt
Property**

Defined under Section 420 – A and Section 420 – B of the Real Property Tax Law. This category includes exemptions on properties owned by municipalities, schools, religious organizations, hospitals, charities, etc.

Alternative Veterans Exemption (RPTL458a)
(As of January, 2011)

<u>SWIS</u>	<u>Town</u>	<u>War Veteran</u> 15% Assessed to Max	<u>Combat Zone Veteran</u> 10% Assessed to Max	<u>Disabled Veteran</u> % Assessed=to 1/2 of serv con dis rating
510800	Kingston, City	24,000.00	16,000.00	80,000.00
512000	Denning	12,000.00	8,000.00	40,000.00
512200	Esopus	18,000.00	12,000.00	60,000.00
512400	Gardiner	27,000.00	18,000.00	90,000.00
512600	Hardenburgh	No exemption	No exemption	No exemption
512800	Hurley	21,000.00	14,000.00	70,000.00
513000	Kingston, Town	27,000.00	18,000.00	90,000.00
513200	Lloyd	27,000.00	18,000.00	90,000.00
513400	Marbletown	27,000.00	18,000.00	90,000.00
513600	Marlborough	27,000.00	18,000.00	90,000.00
513800	New Paltz	27,000.00	18,000.00	90,000.00
514000	Olive	27,000.00	18,000.00	90,000.00
514200	Plattekill	24,000.00	16,000.00	80,000.00
514400	Rochester	36,000.00	24,000.00	120,000.00
514600	Rosendale	27,000.00	18,000.00	90,000.00
514800	Saugerties	27,000.00	18,000.00	90,000.00
515000	Shandaken	27,000.00	18,000.00	90,000.00
515200	Shawangunk	12,000.00	8,000.00	40,000.00
515400	Ulster	27,000.00	18,000.00	90,000.00
515600	Wawarsing	12,000.00	8,000.00	40,000.00
515800	Woodstock	27,000.00	18,000.00	90,000.00
510000	Ulster County	27,000.00	18,000.00	90,000.00

Cold War Veterans(RPTL 458-b)

<u>SWIS</u>	<u>Town</u>	15% Assessed to Max	10% Assessed to Max	Serv Con Dis Rating
510800	City of Kingston	12000	8000	40000
512000	Denning	12000	8000	40000
512200	Esopus			
512400	Gardiner	12000	8000	40000
512600	Hardenburgh			
512800	Hurley			
513000	Town of Kingston			
513200	Lloyd	12000	8000	40000
513400	Marbletown			
513600	Marlborough	12000	8000	40000
513800	New Paltz			
514000	Olive			
514200	Plattekill	12000	8000	40000
514400	Rochester	12000	8000	40000
514600	Rosendale	12000	8000	40000
514800	Saugerties	12000	8000	40000
515000	Shandaken	12000	8000	40000
515200	Shawangunk			
515400	Ulster	12000	8000	40000
515600	Wawarsing			
515800	Woodstock	12000	8000	40000
510000	Ulster County	12000	8000	40000

Senior Citizen Exemption

Maximum Income Allowed For Senior Exemption

(As of January, 2011)

<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>Sliding Scale</u>
510800	Kingston, City*	\$12,025	\$17,724.99/20%
512000	Denning	\$12,025	
512200	Esopus*	\$16,000	\$21,699.99/20%
512400	Gardiner*	\$26,000	\$34,399.99/5%
512600	Hardenburgh	\$8,500	
512800	Hurley*	\$15,000	\$20,699.99/20%
513000	Kingston, Town*	\$15,000	\$20,699.99/20%
513200	Lloyd*	\$29,000	\$37,399.99/5%
513400	Marbletown *	\$29,000	\$37,399.99/5%
513600	Marlborough*	\$21,000	\$29,399.99/5%
513800	New Paltz*	\$21,500	\$29,899.99/5%
514000	Olive*	\$24,000	\$32,399.99/5%
514200	Plattekill *	\$28,000	\$36,399.99/5%
514400	Rochester *	\$28,000	\$35,499.99/10%
514600	Rosendale*	\$21,500	\$27,199.99/20%
514800	Saugerties*	\$21,500	\$29,899.99/5%
514801	Village of Saugerties*	\$21,500	\$29,899.99/5%
515000	Shandaken*	\$24,000	\$32,399.99/20%
515200	Shawangunk*	\$17,500	\$24,999.99/10%
515400	Ulster*	\$24,000	\$32,399.99/20%
515600	Wawarsing*	\$15,000	\$22,499.99/10%
515800	Woodstock *	\$21,500	\$29,899.99/5%
510000	Ulster County *	\$24,000	\$32,399.99/5%

School Districts

<u>District</u>	<u>Amount 50%</u>	<u>District</u>	<u>Amount 50%</u>
Ellenville*	\$17,500	Onteora *	\$29,000
Fallsburgh*	\$17,500	Pine Bush*	\$22,750
Highland*	\$19,500	Rondout Valley*	\$19,500
Kingston Cons.	\$20,000	Saugerties*	\$21,500
Livingston Manor*	\$17,500	Tri - Valley*	\$17,500
Margaretville*	\$10,600	Valley Central*	\$16,500
Marlboro*	\$29,000	Wallkill*	\$21,500
New Paltz*	\$19,500		

NOTE: * Indicates Sliding Scale Option

Disability Exemption (RPTL459c)

Maximum Income Allowed

(As of January 2011)

<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>5%</u>
510800	Kingston, City	No exemption	
512000	Denning	No exemption	
512200	Esopus	No exemption	
512400	Gardiner	No exemption	
512600	Hardenburgh	No exemption	
512800	Hurley*	\$15,000	\$23,399.99
513000	Kingston, Town	No exemption	
513200	Lloyd	No exemption	
513400	Marbletown *	\$29,000	\$37,399.99
513600	Marlborough	No exemption	
513800	New Paltz*	\$17,500	\$24,999.99
514000	Olive	No exemption	
514200	Plattekill *	\$28,000	\$36,399.99
514400	Rochester *	\$16,500	\$24,899.99
514600	Rosendale*	\$15,000	\$23,399.99
514800	Saugerties*	\$21,500	\$29,899.99
515000	Shandaken*	\$24,000	\$32,399.99
515200	Shawangunk	No exemption	
515400	Ulster*	\$15,000	\$23,399.99
515600	Wawarsing	No exemption	
515800	Woodstock *	\$15,000	\$23,399.99
510000	Ulster County *	\$24,000	\$32,399.99

School Districts

<u>District</u>	<u>Amount 50%-5%</u>	<u>District</u>	<u>Amount 50%-5%</u>
Ellenville	No exemption	Onteora *	\$29,000/\$37,399.99
Fallsburgh	No exemption	Pine Bush	No exemption
Highland	No exemption	Rondout Valley	No exemption
Kingston Cons.	No exemption	Saugerties*	\$21,500/\$29,899.99
Livingston Manor	No exemption	Tri - Valley	No exemption
Margaretville	No exemption	Valley Central	No exemption
Marlboro*	\$29,000/\$37,399.99	Wallkill	No exemption
New Paltz*	\$19,500/\$27,899.99		

NOTE: * Indicates Sliding Scale Option

Exemption Report and Revenue Foregone

2010-2011

		VETERANS		PARAPALEGICS		AGED		DISABILITIES		AGRICULTURAL	
TOWN	County Tax Rate	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	21.52916	129,146	2,780.41	0	0.00	112,148	2,414.45	0	0.00	0	0.00
Esopus	3.91897	14,512,547	56,874.16	290,200	1,137.28	6,840,085	26,806.05	0	0.00	4,898,206	19,195.90
Gardiner	4.74469	6,275,407	29,774.85	0	0.00	4,902,190	23,259.37	80,440	381.66	12,604,539	59,804.62
Hardenburgh	5.89669	154,301	909.87	0	0.00	100,060	590.02	0	0.00	1,489,497	8,783.10
Hurley	3.99862	14,259,698	57,019.17	0	0.00	10,320,699	41,268.59	1,031,153	4,123.19	2,581,567	10,322.72
Kingston Town	4.61672	1,338,050	6,177.40	0	0.00	711,920	3,286.73	0	0.00	0	0.00
Kingston, City	3.91390	26,159,568	102,385.88	0	0.00	7,731,606	30,260.72	587,200	2,298.24	0	0.00
Lloyd	3.90798	14,692,834	57,419.27	0	0.00	11,829,332	46,228.77	560,966	2,192.24	6,722,293	26,270.57
Marbletown	3.90000	10,498,253	40,943.14	330,000	1,287.00	14,431,682	56,283.50	808,038	3,151.34	9,961,235	38,848.78
Marlborough	3.93688	17,020,689	67,008.38	0	0.00	12,431,684	48,942.02	1,037,150	4,083.13	13,271,682	52,248.99
New Paltz	3.90033	14,070,333	54,878.98	414,800	1,617.86	10,573,220	41,239.08	646,815	2,522.79	8,317,780	32,442.11
Olive	3.88281	8,567,916	33,267.58	0	0.00	14,829,923	57,581.76	1,199,240	4,656.42	1,286,301	4,994.46
Plattekill	4.29614	12,744,396	54,751.67	0	0.00	11,248,521	48,325.19	954,175	4,099.27	6,431,934	27,632.47
Rochester	4.06443	9,095,898	36,969.66	0	0.00	12,090,268	49,140.07	878,815	3,571.88	10,585,689	43,024.81
Rosendale	3.92265	9,388,322	36,827.12	0	0.00	9,019,843	35,381.71	833,663	3,270.17	573,944	2,251.38
Saugerties	3.93460	37,647,667	148,128.36		0.00	35,827,558	140,966.97	3,119,575	12,274.27	7,482,995	29,442.56
Shandaken	16.88822	1,102,232	18,614.74	0	0.00	1,383,756	23,369.18	188,125	3,177.10	8,403	141.91
Shawangunk	20.72022	3,732,810	77,344.63	0	0.00	2,519,545	52,205.52	108,825	2,254.88	6,490,964	134,494.18
Ulster	5.24784	13,736,464	72,086.81	0	0.00	8,373,968	43,945.27	540,243	2,835.11	1,121,263	5,884.21
Wawarsing	238.05431	341,582	81,315.07	0	0.00	158,413	37,710.90	4,948	1,177.89	11,353	2,702.63
Woodstock	4.27180	10,028,165	42,838.32	0	0.00	14,468,756	61,807.63	1,874,805	8,008.79	963,059	4,114.00
TOTALS:		225,496,278	1,078,315.46	1,035,000	4,042.14	189,905,177	871,013.50	14,454,176	64,078.39	94,802,704	502,599.40

Exemption Report and Revenue Foregone (continued)

2010-2011												
	LABOR CAMPS		FARM BUILDING		480-A FOREST		FISHER FOREST		BUSINESS INVESTMENT		SOLAR	
TOWN	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	0	0.00	0	0.00	1,425,915	30,698.76	16,080	346.19	0	0.00	0	0.00
Esopus	0	0.00	0	0.00	1,882,020	7,375.57	0	0.00	45,000	176.35	3,500	13.72
Gardiner	103,800	492.50	466,900	2,215.30	465,499	2,208.65	148,680	705.44	651,203	3,089.76	0	0.00
Hardenburgh	0	0.00	0	0.00	1,033,142	6,092.12	353,247	2,082.99	0	0.00	0	0.00
Hurley	22,000	87.97	0	0.00	830,445	3,320.64	0	0.00	488,250	1,952.33	0	0.00
Kingston, Town	0	0.00	0	0.00	0	0.00	0	0.00	57,500	265.46	0	0.00
Kingston, City		0.00	0	0.00	344,186	1,347.11	0	0.00	4,053,003	15,863.04	0	0.00
Lloyd	644,900	2,520.26	543,400	2,123.60	299,859	1,171.84	0	0.00	1,511,345	5,906.30	0	0.00
Marbletown	8,500	33.15	812,800	3,169.92	135,118	526.96	0	0.00	365,000	1,423.50	0	0.00
Marlborough	1,293,300	5,091.56	1,198,590	4,718.70	933,040	3,673.26	0	0.00	1,189,759	4,683.94	280,000	1,102.33
New Paltz	319,500	1,246.16	342,500	1,335.86	274,864	1,072.06	0	0.00	24,360	95.01	220,800	861.19
Olive	0	0.00	0	0.00	2,228,039	8,651.05	0	0.00	26,462	102.75	0	0.00
Plattekill	310,000	1,331.80	687,500	2,953.59	0	0.00	0	0.00	166,000	713.16	0	0.00
Rochester	0	0.00	30,000	121.93	1,414,735	5,750.09	0	0.00	279,213	1,134.84	0	0.00
Rosendale	0	0.00	3,500	13.73	897,591	3,520.94	0	0.00	197,030	772.88	6,500	25.50
Saugerties	0	0.00	7,574,300	29,801.81	714,850	2,812.65	1,922	7.56	2,122,735	8,352.10	0	0.00
Shandaken	0	0.00	0	0.00	1,490,749	25,176.10	18,800	317.50	0	0.00	0	0.00
Shawangunk	0	0.00	125,000	2,590.03	564,107	11,688.42	0	0.00	31,463	651.92	0	0.00
Ulster	0	0.00	1,000	5.25	167,209	877.49	0	0.00	9,741,445	51,121.57	0	0.00
Wawarsing	800	190.44	1,900	452.30	8,264	1,967.28	0	0.00	9,230	2,197.24	0	0.00
Woodstock	0	0.00	256,900	1,097.43	2,432,965	10,393.14	1,356,705	5,795.57	1,316,400	5,623.40	28,000	119.61
Totals	2,702,800	10,993.84	12,044,290	50,599.44	17,542,597	128,324.12	1,895,434	9,255.25	22,275,398	104,125.55	538,800	2,122.34

Exemption Report and Revenue Foregone (continued)

2010-2011														
	CLERGY		GRDPARTS LIV/QT		VOL FR/AMB C		COUNTY TAX SALE		STATE OWNED		WHOLLY EXEMPT		TOTAL	
TOWN	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	3,596,015	77,419.19	5,279,304	113,659.00
Esopus	4,500	17.64	0	0.00	0	0.00	0	0.00	239,600	938.98	202,722,400	794,461.99	231,438,058	906,997.65
Gardiner	0	0.00	199,100	944.67	0	0.00	1,800	8.54	619,400	2,938.86	19,945,300	94,634.25	46,464,258	220,458.45
					0	0.00							0	
Hardenburgh	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	5,651,000	33,322.19	8,781,247	51,780.28
Hurley	1,500	6.00	0	0.00	0	0.00	0	0.00	410,000	1,639.44	17,328,952	69,291.96	47,274,264	189,032.01
Kingston, Town	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,292,800	5,968.49	3,400,270	15,698.08
					0	0.00							0	
Kingston, City	7,500	29.35	0	0.00	0	0.00	0	0.00	26,961,650	105,525.15	447,926,914	1,753,140.25	513,771,627	2,010,849.74
Lloyd	4,500	17.59		0.00	0	0.00	0	0.00	10,938,206	42,746.27	73,012,332	285,330.59	120,759,967	471,927.29
Marbletown	3,000	11.70	375,000	1,462.50	0	0.00	0	0.00	440,400	1,717.56	49,251,412	192,080.31	87,420,438	340,939.36
					0	0.00							0	
Marlborough	1,500	5.91		0.00	0	0.00	61,000	240.15	0	0.00	48,659,622	191,567.00	97,378,016	383,365.37
New Paltz	3,000	11.70	0	0.00	0	0.00	0	0.00	407,544,800	1,589,560.43	143,387,005	559,257.07	586,139,777	2,286,140.31
Olive	3,000	11.65	0	0.00	0	0.00	2,500	9.71	0	0.00	23,549,774	91,439.27	51,693,155	200,714.65
					0	0.00							0	
Plattekill	4,500	19.33	0	0.00	0	0.00	600	2.58	182,200	782.76	9,102,300	39,104.73	41,832,126	179,716.54
Rochester	3,000	12.19	59,600	242.24	0	0.00	0	0.00	88,400	359.30	29,609,100	120,344.17	64,134,718	260,671.20
Rosendale	4,500	17.65	0	0.00	0	0.00	0	0.00	241,900	948.89	32,938,072	129,204.59	54,104,865	212,234.56
					0	0.00							0	
Saugerties	10,500	41.31	0	0.00	0	0.00	0	0.00	5,161,200	20,307.24	114,279,459	449,643.50	213,942,761	841,778.33
Shandaken	1,500	25.33	0	0.00	0	0.00	0	0.00	614,500	10,377.81	6,902,767	116,575.47	11,710,832	197,775.14
Shawangunk	3,000	62.16	0	0.00	0	0.00	2,500	51.80	1,913,272	39,643.41	42,065,220	871,600.44	57,556,706	1,192,587.38
					0	0.00							0	
Ulster	4,500	23.62	0	0.00	0	0.00	9,000	47.23	5,253,700	27,570.59	130,133,848	682,922.00	169,082,640	887,319.15
Wawarsing	3,000	714.16	0	0.00	0	0.00	1,500	357.08	330,446	78,664.10	2,510,885	597,727.00	3,382,321	805,176.10
Woodstock	1,500	6.41	0	0.00	0	0.00	0	0.00	2,058,900	8,795.21	61,400,400	262,290.23	96,186,555	410,889.73
Totals	64,500	1,033.70	633,700	2,649.41	0	0.00	78,900	717.09	462,998,574	1,932,515.98	1,465,265,577	7,417,324.70	2,511,733,905	12,179,710.33

Exemption Comparison JANUARY 1, 2011

	VETERANS	AGED	GRDPRTS LIV/QT	AGRICULTURAL	PARAPLEGICS	VOL FR/AMBC	FARM BLDG	480-A FOREST	FISHER FOREST
YEAR	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenu Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone
1996	704,206.72	182,204.59		241,371.89	2,477.01		10,841.73	37,899.13	4,615.59
1997	671,329.49	185,411.23		262,499.59	2,519.93		17,290.61	38,649.43	5,815.76
1998	727,253.98	192,534.05		272,648.87	2,611.42		18,829.38	36,037.30	6,625.86
1999	690,854.46	255,240.13		259,643.91	2,457.77		17,340.12	49,093.90	4,432.96
2000	683,641.21	305,748.24		253,017.43	2,444.09		17,475.23	51,935.17	4,480.62
2001	667,165.54	318,272.02		263,435.66	2,521.40		18,914.38	59,529.51	4,893.20
2002	753,274.88	349,971.84		321,716.07	2,574.44		19,031.75	70,801.54	5,121.40
2003	752,615.49	377,130.40		332,972.79	2,886.88		20,331.63	70,565.61	6,320.33
2004	733,273.97	401,442.81		359,206.02	2,940.43		37,866.68	75,398.29	6,743.78
2005	1,119,802.20	561,050.01		475,187.54	3,263.14		43,540.53	112,236.24	8,808.43
2006	1,064,073.23	585,367.46	511,510.56	4,735.58	48,042.63	107,674.66	8,932.08		
2007	1,018,087.71	530,045.54	1,233.28	512,465.19	4,686.02	41,898.77	137,284.41	9,204.14	
2008	1,025,058.81	515,328.60	2,210.77	495,100.07	4,874.34	10.45	49,696.04	116,136.08	8,991.90
2009	1,061,608.95	884,137.88	2,567.65	515,926.66	4,019.80	11.09	52,606.53	126,768.85	9,501.34
2010	1,078,315.46	871,013.50	2,649.41	502,599.40	4,042.14	0.00	50,599.44	128,324.12	9,255.25
TOTAL:	12,750,562.10	6,514,898.30	8,661.11	5,579,301.65	49,054.39	21.54	464,305.45	1,218,334.24	103,742.64

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Exemption Comparison
January 1, 2011

	BUSINESS INV	SOLAR	CLERGY	COUNTY TAX	DISABILITY	LABOR CAMPS	STATE OWNED	WHOLLY EXEMPT	TOTAL
YEAR	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone
1996	110,121.41	1,229.59	2,123.81	14,868.69			793,464.42	4,216,060.20	6,321,484.78
1997	94,092.64	1,052.53	1,931.60	12,499.88			778,581.54	4,294,000.20	6,365,674.43
1998	108,841.43	906.72	2,037.56	12,141.49			778,139.80	4,317,301.57	6,475,909.43
1999	121,512.46	736.20	1,718.40	17,316.49	6,774.05		751,799.05	4,151,755.11	6,330,675.01
2000	115,501.09	360.20	1,656.25	12,213.43	9,476.58		717,177.31	4,241,269.84	6,416,396.69
2001	121,687.28	249.83	1,789.22	14,520.96	11,141.39		723,133.81	5,065,513.31	7,272,767.51
2002	145,094.01	324.77	1,988.58	7,621.17	14,935.45		813,849.50	5,145,074.27	7,651,379.67
2003	146,987.70	342.16	1,557.58	4,070.15	19,896.61	7,520.22	936,277.79	5,351,601.08	8,031,076.42
2004	121,125.61	327.45	2,025.23	4,572.63	24,085.47	8,373.31	910,308.53	5,809,523.55	8,497,213.76
2005	110,297.16	329.83	1,281.00	4,769.11	32,395.55	8,233.22	1,106,980.70	5,754,501.85	9,342,676.51
2006	125,528.97	318.78	1,037.70	2,151.47	36,732.20	8,878.94	1,167,449.49	7,673,284.58	11,345,718.33
2007	120,824.77	48.37	1,128.26	1,008.84	41,349.07	9,167.03	1,040,976.36	7,979,712.53	11,449,120.29
2008	119,896.65	39.21	1,040.62	575.68	36,890.82	10,235.19	935,090.43	6,640,293.90	9,961,469.56
2009	92,446.88	162.04	1,041.61	1,828.45	56,424.94	10,189.43	1,237,233.22	7,046,152.08	11,102,627.40
2010	104,125.55	2122.34	1,033.70	717.09	64,078.39	10,993.84	1,932,515.98	7,417,324.70	12,179,710.31
TOTAL	1,758,083.61	8,550.02	23,391.12	110,875.53	354,180.52	73,591.18	14,622,977.93	85,103,368.77	128,743,900.10